

Everest Railcar Services, Inc.



October 10, 2006

RECORDATION NO. 26614 FILED

Secretary
Surface Transportation Board
1925 K. Street, N.W.
Washington, DC 20423

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SURFACE TRANSPORTATION BOARD

Dear Sir:

Enclosed for recordation with the Surface Transportation Board is a Bill of Sale dated July 21, 2006, including the following parties and equipment:

Buyer: Everest Railcar Services, Inc
Attn: Steven J. Hendricks
P.O. Box 160
Tonitown, AR 72770
Ph-479-927-3311

Seller: Blackstone Resources
Attn: Steve Mayes
176 Barnwood Drive
Suite A
Edgewood, KY 41017

Equipment: 3600 Cubic Foot-100 Open Top Hoppers
Formerly Marked: JTSX 9400-9404-9406-9412-9413-9414
9416-9417-9420-9423-9427-9430

Now Marked: EAMX 9400-9404-9406-9412-9413
9414-9416-9417-9420-9423-9427-9430

Sincerely,

Steven J. Hendricks

1391 Plaza Place, Suite C.
Springdale, AR 72764
Voice-479-927-3311
Fax-479-927-1335

OCT 12 '06

-11 3 6 AM

EXHIBIT B

SURFACE TRANSPORTATION BOARD

BILL OF SALE

For and in consideration of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, Blackstone Resources, Inc. ("Seller") does hereby sell, assign, and transfer unto Everest Railcar Services (Buyer"), and its successors and assigns, all of the Seller's right, title, and interest in and to the units of railroad rolling stock described in APPENDIX A hereto (the "Equipment").

This Bill of Sale is given pursuant to that certain Purchase and Sale Agreement, dated the 10th day of July 2006, by and between Buyer and Seller and neither expands upon nor limits the right and obligations of the parties under the Purchase and Sale Agreement.

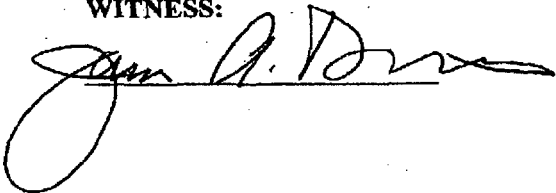
The Seller hereby warrants to Buyer, and Buyer's successors and assigns, as follows:

1. That the Seller is the lawful owner of the Equipment and has good, valid, and merchantable title thereto, free and clear of any charge, lien, encumbrance, or other claim or interest of any nature whatsoever; and
2. That the Seller has full power and authority to sell and convey the Equipment; and
3. That the Seller has not executed any other Bill of Sale or other instrument which by its term purports to transfer title to the Equipment, or any interest therein, to any other person or entity.

The Seller further agrees to forever warrant and defend the title to the Equipment unto Buyer, its successors and assigns, against all lawful claims.

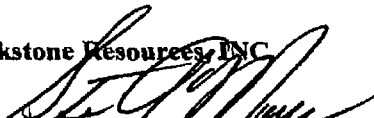
IN WITNESS WHEREOF, the undersigned has executed this Bill of Sale as of the 21 day of July, 2006.

WITNESS:



Blackstone Resources, INC.

BY:



NAME:

Steven A. Mays

TITLE:

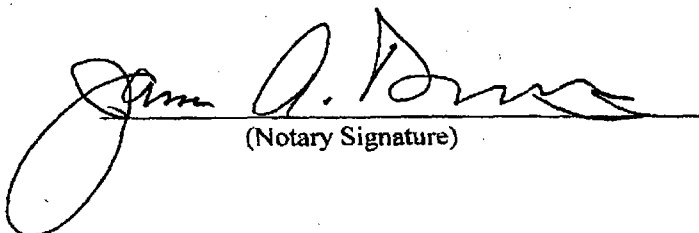
Vice President

STATE OF KENTUCKY
COUNTY OF KENTON

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) SS:
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On this 21ST day of JULY, 2006, before me the subscriber, JAMES A. DRESSMAN III, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named STEVEN A. MAYS to me personally known, who stated and acknowledged that he is the VICE-PRESIDENT of BLACKSTONE RESOURCES, INC, a KENTUCKY corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge the foregoing instrument for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered the foregoing instrument as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 21ST day of JULY, 2006.


(Notary Signature)

My commission expires:

03/10/07

BILL OF SALE

APPENDIX A

TWELVE (12) OPEN TOP HOPPERS

OLD CAR NUMBER	NEW CAR NUMBER
JTSX 9400	EAMX 9400
JTSX 9404	EAMX 9404
JTSX 9406	EAMX 9406
JTSX 9412	EAMX 9412
JTSX 9413	EAMX 9413
JTSX 9414	EAMX 9414
JTSX 9416	EAMX 9416
JTSX 9417	EAMX 9417
JTSX 9420	EAMX 9420
JTSX 9423	EAMX 9423
JTSX 9427	EAMX 9427
JTSX 9430	EAMX 9430